

AN ACT

ENTITLED, An Act to revise certain provisions regarding the taxation of motor fuel and the refunding of motor fuel taxes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That subdivision (27) of § 10-47B-3 be amended to read as follows:

(27) "Motor fuel," includes:

- (a) All products commonly or commercially known or sold as gasoline, ethyl alcohol, methyl alcohol, and all gasoline blends. These products may include in some quantity casinghead, absorption, natural gasoline, benzol, benzene, naphtha, except that flashing above one hundred degrees Fahrenheit, and Tagliabue closed cup test, which is sold and used only as cleaner's or painter's solvent; and
- (b) Any liquid prepared, advertised, offered for sale, or sold for use as commonly and commercially used as a fuel in internal combustion engines, which when subjected to distillation in accordance with the standard method of test for distillation of gasoline, naphtha, kerosene, and similar petroleum products (American Society of Testing Material Designation D-86) shows not less than ten percent distilled (recovered) below three hundred forty-seven degrees Fahrenheit and not less than ninety-five percent distilled (recovered) below four hundred sixty-four degrees Fahrenheit;
- (c) The term does not include liquefied gases which would not exist as liquids at a temperature of sixty degrees Fahrenheit and a pressure of fourteen and seven-tenths pounds per square inch absolute;

Section 2. That subdivision (39) of § 10-47B-3 be amended to read as follows:

10-47B-3. Terms used in this chapter mean:

(39) "Special fuel," all combustible gases and liquids that are:

- (a) Suitable for the generation of power in an internal combustion engine or motor; or
- (b) Used exclusively for heating, industrial, or farm purposes other than for the operation of a motor vehicle.

The term includes diesel fuel, fuel oil, heating fuel, biodiesel, all special fuel blends, and all kerosene products except K-1. The term does not include motor fuel, liquid petroleum gas, compressed natural gas, or natural gas which is not compressed natural gas. The term, special use fuel, is synonymous with the term, special fuel;

Section 3. That chapter 10-47B be amended by adding thereto a NEW SECTION to read as follows:

Any special fuel or motor fuel user may apply for and obtain a refund of fuel taxes imposed and paid to this state for motor fuel or special fuel purchased and used as racing fuel in motor vehicles operated solely off of public highways in organized racing events.

Section 4. That chapter 10-47B be amended by adding thereto a NEW SECTION to read as follows:

Any licensed marketer may apply for and obtain a refund of fuel taxes imposed and paid to this state on motor fuel that becomes an integral component of a product that does not meet the definition of motor fuel or special fuel.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1050

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1050
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State